

**BIOGRACE**

Harmonised Calculations of  
Biofuel Greenhouse Gas Emissions in Europe

# **BIOGRACE – harmonisation of GHG methodologies**

Dina Bacovsky  
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## Renewable Energy Directive (RED)

### Sustainability criteria for biofuels

- Minimum GHG emission savings (Art. 17.2)
  - 35%
  - for installations that were in operation on 23 January 2008:  
binding from 1 April 2013
  - 2017 50%
  - 2018 60% for new installations
- Economic operators may use (Art. 19.1)
  - default values
  - actual values calculated according to Annex V.C
  - sum of actual value and disaggregated default value
- Independent auditors must check information (Art. 18.3)

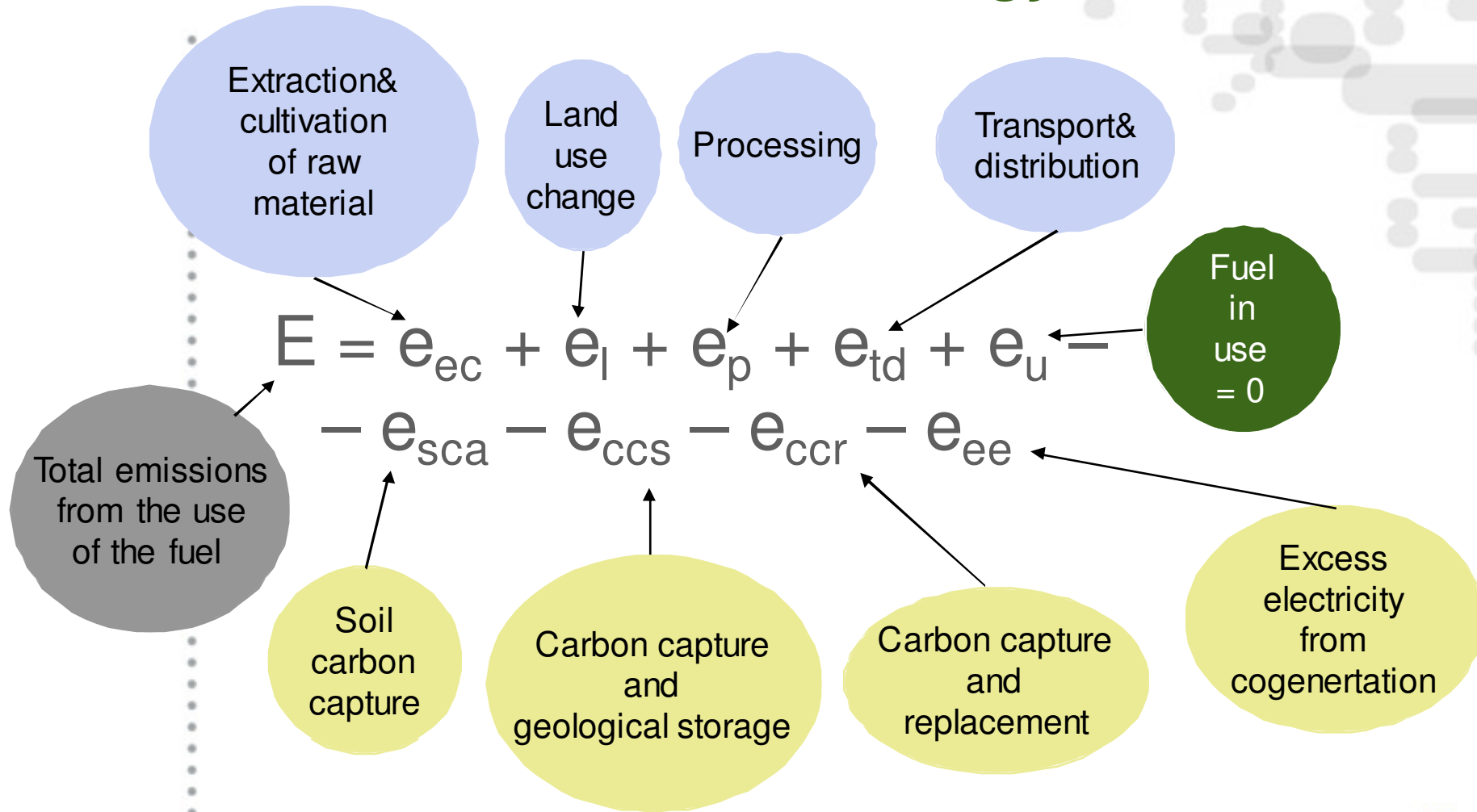
### RED Annex V.a

Biofuel production pathway	Default greenhouse gas emission saving
- Ethanol from wheat (lignite CHP)	16%
- Ethanol from wheat (process fuel)	16%
- Ethanol from wheat (natural gas as process fuel)	47%
- Ethanol from wheat (natural gas as process fuel in CHP plant)	47%
- Ethanol from wheat (straw)	16%
- Ethanol from corn	16%
- Ethanol from sugar beet	52%
- Ethanol from sugarcane	71%
- FAME from rape seed	38%
- FAME from palm oil	19%
- FAME from palm oil (methane capture)	56%
- FAME from soy	31%
- FAME from sunflower	51%
- FAME from used cooking oil	83%
- PVO from rape seed	57%
- HVO from rape seed	47%
- HVO from palm oil	26%
- HVO from palm oil (methane capture)	65%
- HVO from sunflower	62%
- Biogas from dry manure	82%
- Biogas from wet manure	81%
- Biogas from MSW	73%

Ethanol from wheat  
(natural gas as process fuel  
in CHP plant)  
 Default value: 47%

Rape seed biodiesel  
 Default value: 38%

# RED Annex V.c: Methodology



## Why harmonisation of biofuel GHG calculations?

- o Input data
- o Standard values (“conversion factors”)

Cultivation of rapeseed		Calculated emissions			
<b>Yield</b>		<b>Emissions per MJ FAME</b>			
Rapeseed	3.113 kg ha <sup>-1</sup> year <sup>-1</sup>	g CO <sub>2</sub>	g CH <sub>4</sub>	g N <sub>2</sub> O	g CO <sub>2, eq</sub>
Moisture content	10,0%				
By-product Straw	n/a kg ha <sup>-1</sup> year <sup>-1</sup>				
<b>Energy consumption</b>					
Diesel	2.963 MJ ha <sup>-1</sup> year <sup>-1</sup>	6,07	0,00	0,00	6,07
<b>Agro chemicals</b>					
N-fertiliser	137,4 kg N ha <sup>-1</sup> year <sup>-1</sup>	9,08	0,03	0,03	18,89
CaO-fertiliser	19,0 kg CaO ha <sup>-1</sup> year <sup>-1</sup>	0,05	0,00	0,00	0,06
K <sub>2</sub> O-fertiliser					
P <sub>2</sub> O <sub>5</sub> -fertiliser					
Pesticides					
<b>STANDARD VALUES</b>		<b>GHG emission coefficient</b>			
	parameter:	gCO <sub>2</sub> /kg	gCH <sub>4</sub> /kg	gN <sub>2</sub> O/kg	gCO <sub>2-eq</sub> /kg
	unit:				
	N-fertiliser	2827,0	8,68	9,6418	5880,6
<b>Seeding material</b>					
Seeds- rapeseed	6 kg ha <sup>-1</sup> year <sup>-1</sup>	0,06	0,00	0,00	0,10

## Why harmonisation of biofuel GHG calculations?

EXAMPLE: Different results from same biofuel  
 (“cherry picking” of the most beneficial standard values)

Parameter	Unit	Source			
		<u>EC (RED Annex V)</u>	<u>Netherlands (Ecofys / CE)</u>	<u>UK REA</u>	<u>Germany IFEU</u>
Nitrogen Fertilizer	g CO <sub>2eq</sub> /kg	5917,2	6367,0	6800,0	6410
P fertilizer	g CO <sub>2eq</sub> /kg	1013,5	700,0	354 for TSP, 95 for rock phosphate, 596 for MAP	1180
K fertilizer	g CO <sub>2eq</sub> /kg	579,2	453,0	333,0	663
CaO fertilizer (85%CaCO <sub>3</sub> +15%CaO,Ca(OH) <sub>2</sub> )	g CO <sub>2eq</sub> /kg	130,0	179,0	124,0	297
Pesticides	g CO <sub>2eq</sub> /kg	11025,7	17256,8	17300,0	1240
Diesel (direct plus indirect emissions)	g CO <sub>2eq</sub> /MJ	87,6	76,7	86,4	89,1
Natural gas (direct plus indirect emissions)	g CO <sub>2eq</sub> /MJ	68,0	53,9	62,0	62,8
Methanol (direct plus indirect emissions)	g CO <sub>2eq</sub> /MJ	98,1	137,5	138,5	62,5

## Why harmonisation of biofuel GHG calculations?

EXAMPLE: Different results from same biofuel  
(same input values but different standard values)

### Production of FAME from Rapeseed

### Production of FAME from Rapeseed

#### Overview Results

All results in g CO <sub>2,eq</sub> / MJ <sub>FAME</sub>	Total	Default values RED Annex V.D
<b>Cultivation e<sub>ec</sub></b>	<b>27,7</b>	<b>29</b>
Cultivation of rapeseed	27,29	28,51
Rapeseed drying	0,42	0,42
<b>Processing e<sub>p</sub></b>	<b>16,5</b>	<b>22</b>
Extraction of oil	3,29	3,82
Refining of vegetable oil	0,85	
Esterification	12,39	17,88
<b>Transport e<sub>td</sub></b>	<b>1,3</b>	<b>1</b>
Transport of rapeseed	0,15	0,17
Transport of FAME	0,73	0,82
Filling station	0,44	0,44
<b>Land use change e<sub>l</sub></b>	<b>0,0</b>	<b>0</b>
e <sub>sca</sub> + e <sub>ccr</sub> + e <sub>ccs</sub>	0,0	0
<b>Totals</b>	<b>45,6</b>	<b>52</b>


#### Emission reduction

Fossil fuel reference (diesel)	83,8 g CO <sub>2,eq</sub> /MJ
GHG emission reduction	<b>46%</b>

#### Emission reduction

Fossil fuel reference (diesel)	83,8 g CO <sub>2,eq</sub> /MJ
GHG emission reduction	<b>38%</b>


## Project BioGrace

- **BIO**fuel **GR**eenhouse gas emissions: **A**lignment of **C**alculations in **E**urope
  - Key objectives are
    1. Cause transparency
    2. Cause harmonisation
    3. Facilitate stakeholders
  - Products
    1. One list of standard values
    2. Excel GHG calculation tool
    3. Calculation rules
    4. Harmonised national GHG calculators
- 
- voluntary  
certification  
scheme



**BIOGRACE**

Harmonised Calculations of  
Biofuel Greenhouse Gas Emissions in Europe

Intelligent Energy  Europe

## Project BioGrace



## One list of standard values

### Condensed list of standard values, version 3 - Public

This file gives the standard values as published on [www.biograce.net](http://www.biograce.net) in Word format.

Two Word versions of this list exist:

1. A complete list of standard values, containing all the values as listed in the Excel version
2. A condensed list showing the most important standard values

This file contains the condensed list.

Abbreviations and definitions used can be found in the Excel file on the web page

<http://www.biograce.net/content/ghgcalculatontools/standardvalues>.

### Version 3 - Public

STANDARD VALUES		parameter:	unit:	gCO <sub>2</sub> /kg	gCH <sub>4</sub>
<b>Global Warming Potentials (GWPs)</b>					
CO <sub>2</sub>					
CH <sub>4</sub>					
N <sub>2</sub> O					
<b>Agro inputs</b>					
N-fertiliser			2827,0	8,6	
P <sub>2</sub> O <sub>5</sub> -fertiliser			964,9	1,3	
K <sub>2</sub> O-fertiliser			536,3	1,5	
CaO-fertiliser			119,1	0,2	
Pesticides			9886,5	25,5	
Seeds - corn			412,1	0,9	
Seeds - rapeseed			—	—	
Seeds - soy bean			—	—	
Seeds - sugarbeet			2187,7	4,6	
Seeds - sugarcane			1,6	0,0	
Seeds - sunflower			412,1	0,9	
Seeds - wheat			151,1	0,2	
FFB compost (palm oil)			0,0	0,0	
<b>Fuels - gases</b>					
Natural gas (4000 km, Russian NG quality)					
Natural gas (4000 km, EU Mix quality)					
<b>Fuels - liquids</b>					
Diesel					
Gasoline					
HEO					
Ethanol					
Methanol					
FAME					
Syn diesel (BtL)					
HVO					
<b>Fuels / feedstock / byproducts - solids</b>					
Hard coal					
Lignite					
Corn					
FFB					
Rapeseed					
Soybeans					
Sugar beet					
Sugar cane					
Sunflowerseed					
Wheat					
Animal fat					
BioOil (byproduct FAME from waste oil)					
Crude vegetable oil					
DDGS					
Glycerol					
Palm kernel meal					

### 1 Global Warming potentials

CO <sub>2</sub>	1	g CO <sub>2,eq</sub> / g CO <sub>2</sub>
CH <sub>4</sub>	23	g CO <sub>2,eq</sub> / g CH <sub>4</sub>
N <sub>2</sub> O	296	g CO <sub>2,eq</sub> / g N <sub>2</sub> O

### 2 GHG emission coefficients

N-fertiliser	5880,6	g CO <sub>2,eq</sub> /kg N
P <sub>2</sub> O <sub>5</sub> -fertiliser	1010,7	g CO <sub>2,eq</sub> /kg P <sub>2</sub> O <sub>5</sub>
K <sub>2</sub> O-fertiliser	576,1	g CO <sub>2,eq</sub> /kg K <sub>2</sub> O
CaO-fertiliser	129,5	g CO <sub>2,eq</sub> /kg CaO

Both Excel and Word versions  
available at  
[www.BioGrace.net](http://www.BioGrace.net)

## One list of standard values

### List of standard values

- o is publicly available
- o to be used by everyone that makes GHG calculations under RED based legislation

We are achieving this by:

- Including values in all software tools
- Causing that list is known by all GHG calculation experts
- Showing that these (and only these) standard values lead to RED defaults
- Requesting policy makers to make reference from national legislation (implementing RED / FQD)

## One list of standard values

- European Commission put a link to the list
- Member States include list in Technical Guidance:
  - Denmark, Netherlands, UK have done so
  - Austria, Germany, Ireland, Portugal, Slovakia, Spain are planning to do so
- Example (from UK consultation on C&S Technical Guidance)
  - *The RFA therefore proposes the following approach to which standard values should be used:*
    1. *For the reporting period 2011/2012, the RFA proposes to **align its current standard emission factors with the ones proposed by the BioGrace project.***



Renewable energy

- Targets by 2020
- Progress reports
- Transparency Platform
- Action Plans
- Background documents
- European Technology Platforms (ETPs)
- Electricity
- Bioenergy
- Biofuels
  - Standards
  - MS reports
  - Sustainability criteria
  - Sustainability schemes
  - Land use change
  - Projects
- Wind Energy
- Solar Electricity
- Solar Heating and Cooling
- Geothermal Energy
- Ocean Energy
- Grid
- Hydrogen for Transport
- Thematic Promotion
- Dissertation
- Links
- Videos & Publications
- Events
- Public consultations
- Grants
- Studies
- What's new

Facts, Figures, Analysis

- Market Observatory
- Statistics
- Evaluations
- Studies

Legislation

- Overview
- Summaries
- Infringements

News room

- Press releases
- Public consultations
- Events
- Videos & Publications

Renewable energy

Biofuels: Sustainability Criteria

The Directive on renewable energy sets out sustainability criteria for biofuels in its articles 17, 18 and 19. These criteria are related to greenhouse gas savings, land with high biodiversity value, land with high carbon stock and agro-environmental practices. The criteria apply since December 2010. The Commission has adopted a number of decisions and Communications to assist the implementation of the EU's sustainability criteria.



Related documents

- Legislation**
  - Commission Decision on certain types of information about biofuels and bioliquids to be submitted by economic operators to Member States
  - Commission Decision on guidelines for the calculation of land carbon stocks for the purpose of Annex V of Directive 2009/28/EC
    - Data layers on climate regions and soil type
  - Recognized voluntary sustainability schemes
  - Member States' reports on emissions from cultivation
- Communications**
  - Communication on the practical implementation of the EU biofuels and bioliquids sustainability scheme and on counting rules for biofuels
  - Communication on voluntary schemes and default values in the EU biofuels and bioliquids sustainability scheme
- Supporting documents**
  - Annotated example of a GHG calculation [133 KB]
  - Annotated example of a land carbon stock calculation [596 KB]
  - Inventory of data sources and methodologies to help identify land status [3 MB]
  - Application of the sustainability criteria to the harvest of 2010 [402 KB]
- Links**
  - BIOGRACE project - List of standard GHG values**
  - CEN/Technical Committee 323 draft standards prEN 16214-2 and prEN 16214-3
- Press room**
  - Commission sets up system for certifying sustainable biofuels [IP/10/711, 10/06/2011]
  - Questions and Answers [MEMO/10/247, 10/06/2011]

Search in Energy OK



EUROPE 2020

2014 - 2020

Citizen's corner

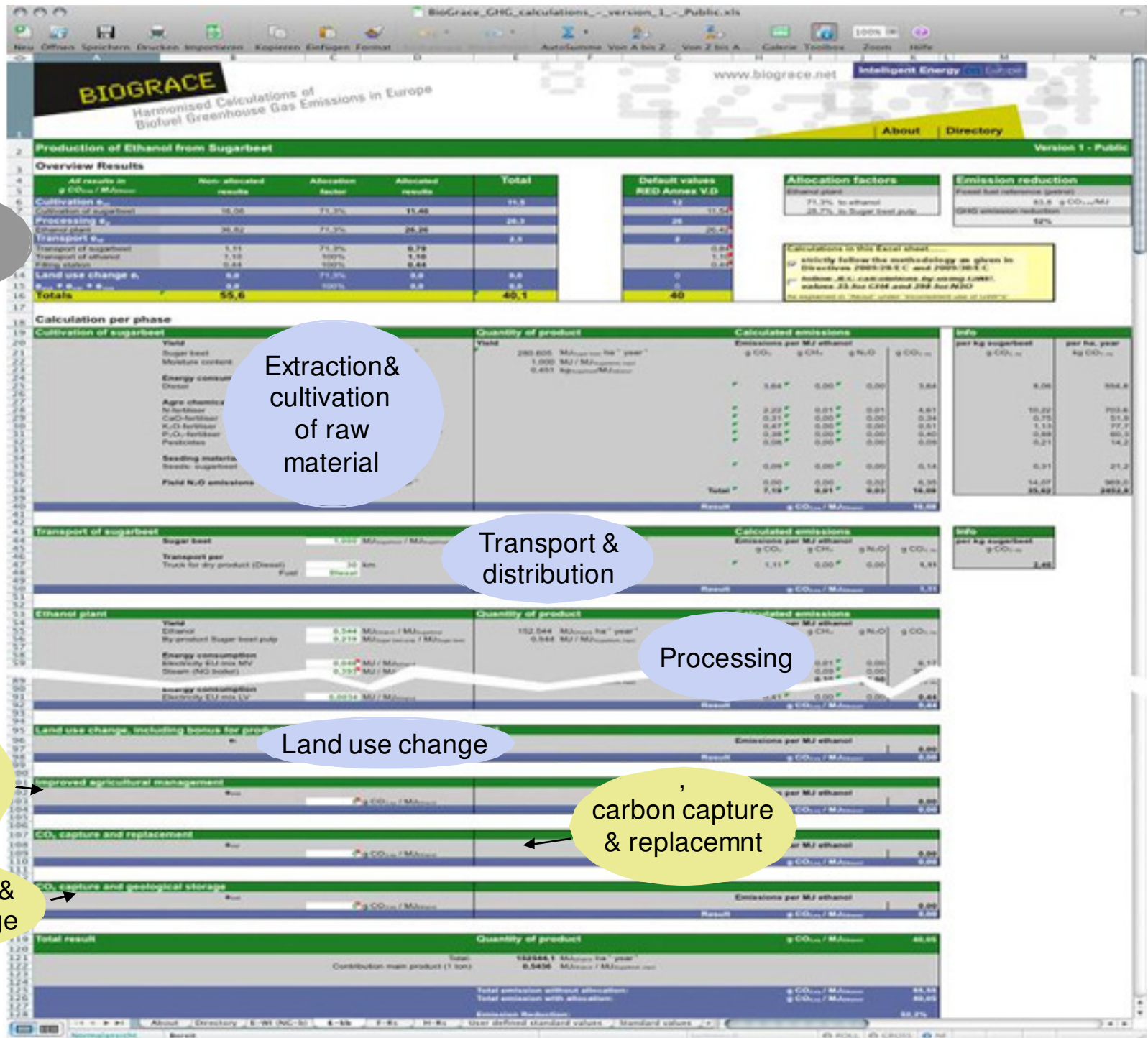
- Energy Policy
- Natural resources
- Your life in the EU

Quick jump

- EACI Agency
- Energy Eurobarometer
- Climate Action
- Covenant of Mayors
- Europe Direct
- EU Calendar

Calendar

- [11/10] Second International Conference on Lignocellulosic Ethanol
- [01/12] FP7 call 'Smart Cities and Communities'
- [08/03/2012] FP7 call 'Energy Cell Part 2'



Total results

Extraction & cultivation of raw material

Transport & distribution

Processing

Land use change

Soil carbon capture

carbon capture & replacement

Carbon capture & geological storage

The Excel tool

## The complete Excel tool

- **Version 4**
- One separate worksheet for each of the 22 biofuel pathways
- Standard values worksheet
- Separate worksheet for user defined standard values
- Extra worksheets for calculation of
  - direct land use change (based on Commission Decision)
  - carbon stock accumulation thanks to improved agricultural management (based on Commission Decision)
  - N<sub>2</sub>O emissions (based on IPCC Tier 1)
- List of additional standard values
- User manual
- Calculations rules

## „Future“ Biofuels

B. *Estimated typical and default values for future biofuels that were not on the market or were on the market only in negligible quantities in January 2008, if produced with no net carbon emissions from land-use change*

Biofuel production pathway	Typical greenhouse gas emission saving	Default greenhouse gas emission saving
wheat straw ethanol	87 %	85 %
waste wood ethanol	80 %	74 %
farmed wood ethanol	76 %	70 %
waste wood Fischer-Tropsch diesel	95 %	95 %
farmed wood Fischer-Tropsch diesel	93 %	93 %
waste wood dimethylether (DME)	95 %	95 %
farmed wood DME	92 %	92 %
waste wood methanol	94 %	94 %
farmed wood methanol	91 %	91 %
the part from renewable sources of methyl-tertio-butyl-ether (MTBE)	Equal to that of the methanol production pathway used	



## BioGrace as a voluntary scheme

- EC approves voluntary certification schemes (RED Art. 18.4)
- BioGrace has submitted GHG tool to EC for recognition as a voluntary scheme in May 2011; number 21 in the queue
- EC approved 7 schemes in July, 2011
  - ISCC: refers to BioGrace standard values
  - RTRS, 2BSvs allow for external GHG calculators
  - RSB: prescribes to use ecoinvent database
  - Bonsucro, Greenergy: do not require actual GHG values
  - RSBA's GHG methodology is not publicly available
- GHG tool can be used as “add-on” to existing schemes
- To our knowledge no other GHG tools have been sent to Commission for recognition

# Thank you for your attention



*The sole responsibility for the content of this presentation lies with the authors. It does not necessarily reflect the opinion of the European Union. The European Commission is not responsible for any use that may be made of the information contained therein.*

**Dina Bacovsky**  
dina.bacovsky@bioenergy2020.eu  
info@biograce.net

## The aggregation box on top from cultivation to filling station

### Production of FAME from Rapeseed (steam from natural gas boiler)

#### Overview Results

All results in <i>g CO<sub>2</sub>eq / MJ<sub>FAME</sub></i>	Non- allocated results	Allocation factor	Allocated results	Total	Default values RED Annex V.D
<b>Cultivation e<sub>ec</sub></b>				<b>28,9</b>	<b>29</b>
Cultivation of rapeseed	48,63	58,6%	<b>28,49</b>		28,51
Rapeseed drying	0,72	58,6%	<b>0,42</b>		0,42
<b>Processing e<sub>p</sub></b>				<b>21,7</b>	<b>22</b>
Extraction of oil	6,53	58,6%	<b>3,83</b>		3,82
Refining of vegetable oil	1,06	95,7%	<b>1,02</b>		17,88
Esterification	17,61	95,7%	<b>16,84</b>		
<b>Transport e<sub>td</sub></b>				<b>1,4</b>	<b>1</b>
Transport of rapeseed	0,30	58,6%	<b>0,17</b>		0,17
Transport of FAME	0,82	100%	<b>0,82</b>		0,82
Filling station	0,44	100%	<b>0,44</b>		0,44
<b>Land use change e<sub>l</sub></b>	<b>0,0</b>	58,6%	<b>0,0</b>	<b>0,0</b>	<b>0</b>
e <sub>sca</sub> + e <sub>ccr</sub> + e <sub>ccs</sub>	0,0	100%	<b>0,0</b>	<b>0,0</b>	<b>0</b>
<b>Totals</b>	<b>76,1</b>			<b>52,0</b>	<b>52</b>

## RED Annex V.a

Biofuel production pathway	Typical greenhouse gas emission saving	Default greenhouse gas emission saving
– Ethanol from wheat (lignite CHP)	18%	16%
– Ethanol from wheat (process fuel not specified)	16%	16%
– Ethanol from wheat (natural gas steam boiler)	34%	34%
– Ethanol from wheat (natural gas CHP)	47%	47%
– Ethanol from wheat (straw CHP)	69%	69%
– Ethanol from corn	49%	49%
– Ethanol from sugar beet	61%	52%
– Ethanol from sugarcane	71%	71%
– FAME from rape seed	38%	38%
– FAME from palm oil	19%	19%
– FAME from palm oil (methane capture)	56%	56%
– FAME from soy	31%	31%
– FAME from sunflower	58%	51%
– FAME from used cooking oil	88%	83%
– PVO from rape seed	45%	57%
– HVO from rape seed	51%	47%
– HVO from palm oil	40%	26%
– HVO from palm oil (methane capture)	68%	65%
– HVO from sunflower	65%	62%
– Biogas from dry manure	86%	82%
– Biogas from wet manure	84%	81%
– Biogas from MSW	80%	73%

**Ethanol from sugar beet**  
 Typical savings: 61%  
 Default value: 52%

**Rape seed biodiesel**  
 Typical savings: 45%  
 Default value: 38%

## Land Use Change

### General principles :

1. Annex V of the RED gives the general calculation guidelines (part C, point 7):

$$e_l = (CS_R - CS_A) \times 3,664 \times 1/20 \times 1/P - e_B \text{ (1)}$$

2. Calculation rules are explained in the following the decision 2010/335/EU: *Commission Decision of 10 June 2010 on guidelines for the calculation of land use carbon stocks for the purpose of Annex V of Directive 2009/28/EC*.

This communication gives:

- Consistent representation of land carbon stocks
- Calculation rules
- Default data for applying this formula (tables)

## Land Use Change

### General principles :

*Two types of calculation are possible :*

1. *Calculation using default value*

$$CS_i = C_{VEG} + SOC_{ST} * F_{LU} * F_{MG} * F_I$$

2. *Calculation using actual value for  $C_{VEG}$  and Soil Organic Carbon (SOC).*

$$CS_i = C_{VEG} + SOC_i$$

## Step 1 : declare LUC in your pathway

113 Land use change, including bonus for production on non-agriculture or degraded land

114 e<sub>l</sub> Land use change

115 Does land use change occur?

116 Go to sheet 'LUC'

117 to calculate the land use change

118 Resulting land use change 19,16 ton CO<sub>2</sub> ha<sup>-1</sup> year<sup>-1</sup>

119 Bonus (eB) 0 g CO<sub>2,eq</sub> / MJ<sub>ethanol</sub>

120 From : Warm temperature moist ; Native forest (>30 Europe ; High activity clay ; No till ; No input

121 To : Warm temperature moist ; Cultivated/cropland tillage ; High without manure

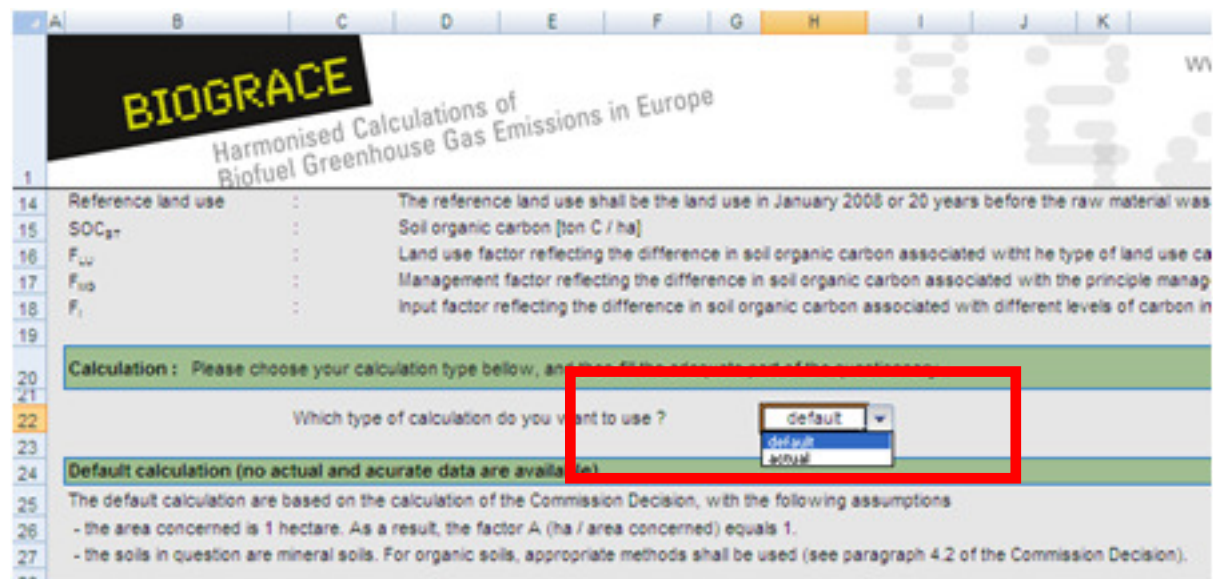
122 Emission g CO<sub>2</sub> / MJ<sub>ethanol</sub> 470

123 Result

Text appear

**Step 2 :** Go to the LUC excel sheet and read through this sheet. Get the Commission Decision 2010/335/EU with you.

**Step 3 :** Choose the type of calculation : default or actual and fill the appropriate white cells.





### Step 4 (default calculation) : use EC decision to fill out data

29  $CS_A$  and  $CS_R$  are calculated with the following equation:  $CS_i = C_{veg} + SOC_{ST} * F_{LU} * F_{UG} * F_i$

30

31

32

33

34

35

36 Above and below ground vegetation

37 Ecological zone (if relevant) -

38 Continent (if relevant) -

39  $C_{veg}$  0 ton C / ha

40

41 Carbon stock in mineral soil

42 Climate region Warm temperature moist

43 Soil type High activity clay

44 Soil management Full-tillage

45 Input High without manure

46

47  $SOC_{ST}$  88 ton C / ha

48  $F_{LU}$  0,69

49  $F_{UG}$  1

50  $F_i$  1,11

17.6.2008 Official Journal of the European Union L 152/2

Table 3  
Factors for simplified

Climate region	Soil type	Management	Input	$F_{LU}$	$F_{UG}$	$F_i$
Temperate forest, dry	Cultivated	Full-tillage	Low	0,5	1	0,95
			Medium	0,5	1	1
			High with manure	0,5	1	1,07
			High without manure	0,5	1	1,04
Subtropical steppe	Cultivated	Full-tillage	Low	0,5	1,02	0,95
			Medium	0,5	1,02	1



Calculate value according to Chapter 5, or look up value

Determine using paragraph 6.1 of Commission Decision  
 Determine using paragraph 6.2 of Commission Decision  
 Determine using table 3 of Commission Decision  
 Determine using table 3 of Commission Decision

Loop up in Table 1 of Commission Decision, using climate region  
 Look up in Tables 2 - 8 of Commission Decision  
 Look up in Tables 2 - 8 of Commission Decision  
 Look up in Tables 2 - 8 of Commission Decision

52 Resulting carbon stock  $CS_A = 67,4$  ton C / ha  $CS_R = 172,0$  ton C / ha

53 Resulting LUC  $e_f = 19,16$  ton eq. CO<sub>2</sub> / ha / an

**Step 4** (actual calculation) : mind filling detailed information on the sources of the SOC data used.

The screenshot shows a spreadsheet interface with the following data:

Row	Field	Value	Unit
60	Type of data use	measurements	
61	More detail information	Field measurement from a 3 year campaign, 100 plots, carried out by the National Institute...	
67	Please confirm that they take into account :		
68	climate	yes	
69	soil type	yes	
70	land cover	yes	
71	land management and inputs	yes	
73	Resulting carbon stock in soils	SOC <sub>A</sub> = 70.2	ton C / ha
73	Resulting carbon stock in soils	SOC <sub>R</sub> = 102.0	ton C / ha
74	Resulting carbon stock in vegetation	C <sub>veg-A</sub> = 0.0	ton C / ha
74	Resulting carbon stock in vegetation	C <sub>veg-R</sub> = 80.0	ton C / ha
75	Resulting land Use Change	CS <sub>A</sub> = 70.2	ton C / ha
75	Resulting land Use Change	CS <sub>R</sub> = 182.0	ton C / ha
76	Resulting land Use Change	e <sub>l</sub> = 20.5	ton CO <sub>2</sub> ha <sup>-1</sup> year <sup>-1</sup>

**Step 5 :** Check in the biofuel pathway that the LUC value is there. Please, also check that no Improved agricultural management is declared.

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www.biograce.net

116	Does land use change occur?	yes	Europe ; High activity clay ; No till ; No input			
117	Go to		To : Warm temperature moist ; Cultivated/cropland ; - ; - ; High activity clay ; Full-tillage ; High without manure			
118	<a href="#">sheet LUC</a>					
119	to calculate the land use change					
120			Emissions per MJ ethanol			
121	Resulting land use change	19,16 ton CO <sub>2</sub> ha <sup>-1</sup> year <sup>-1</sup>	g CO <sub>2</sub>	g CH <sub>4</sub>	g N <sub>2</sub> O	g CO <sub>2,eq</sub>
122			470,97	0,00	0,00	470,97
123	Bonus (eB)	0 g CO <sub>2,eq</sub> / MJ <sub>Ethanol</sub>	0,00	0,00	0,00	0,00
124						470,97
125						
126			Result		g CO <sub>2,eq</sub> / MJ <sub>Ethanol</sub>	470,97
127						
128						
129	<b>Improved agricultural management</b>					
130	Soil carbon accumulation		Emissions per MJ ethanol			
131	Does improved agricultural management occur?	no				
132						

**e<sub>b</sub> bonus for degraded and contaminated lands :**

- A specific line exists within the LUC module of each pathway.
- Explanations on how to use are to be taken from the RED

3 Land use change, including bonus for production on non-agriculture or degraded land				
4 e <sub>i</sub> Land use change				
5 Does land use change occur? no				
6				
7				
8				
9		Emissions per MJ ethanol		
0		g CO <sub>2</sub>	g CH <sub>4</sub>	g N <sub>2</sub> O
1		0,00	0,00	0,00
2		g CO <sub>2</sub> eq		
3		0,00		
4		Resulting land use change 0,00 ton CO <sub>2</sub> ha <sup>-1</sup> year <sup>-1</sup>		
5		Bonus (eB) 0 g		
6		The bonus of 29 gCO <sub>2</sub> eq/MJ shall be attributed if evidence is provided that the land:		
7		(a) was not in use for agriculture or any other activity in January 2008; and		
8		(b) falls into one of the following categories:		
9		(i) severely degraded land, including such land that was formerly in agricultural use;		
0		(ii) heavily contaminated land.		
1		The bonus of 29 gCO <sub>2</sub> eq/MJ shall apply for a period of up to 10 years from the date of conversion of the land to agricultural use, provided that a steady increase in carbon stocks as well as a sizable reduction in erosion phenomena for land falling under (i) are ensured and that soil contamination for land falling under (ii) is reduced.		
Improved agricultural management				
e <sub>12a</sub> Soil carbon				

## Improved Agricultural Management

1. Annex V of the RED has a specific term for carbon stock accumulation thanks to improved practices, but does not give much more explanations on how to calculate it
2. Calculation rules from the Commission Decision can serve as guidelines for making first level calculations
3. As for LUC, actual data can be used to assess them
4. In the BioGrace tool, an  $e_{sca}$  sheet exist to carry out the calculation
5. This sheet is build on the same frame than the LUC sheet
6. Don't declare  $e_{sca}$  when LUC are already declared (double counting)

## New item in Public version 5

### Calculation of N<sub>2</sub>O field emissions

1. A major contributors to GHG emissions of most of the pathways
2. Default value : N<sub>2</sub>O emissions calculated from a model (DNDC, average EU), except some pathways (IPCC Tier 1 for soybeans, palm trees, sugarcane)
3. For new pathways or when modifying the cultivation data from an existing pathways : BioGrace recommends to use IPCC Tier 1 estimation for this emission
4. BioGrace tool aims to provide an Excel sheet for making N<sub>2</sub>O calculations